

FILE

Ohio

**Public Utilities  
Commission**

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January 16, 2014

Docketing Division  
Public Utilities Commission of Ohio  
180 East Broad Street  
Columbus, Ohio 43215

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RE: *In the Matter of the Regulation of the Purchased Gas Adjustment Clauses and Regulation of the Uncollectible Expense Riders of Northeast Ohio Natural Gas Corp. and Orwell Natural Gas Company, the Commission issued its January 8, 2014 Entry on Rehearing in Case No. 12-209-GA-GCR, Case No. 12-212-GA-GCR, Case No. 12-309-GA-UEX, Case No. 12-312-GA-UEX*

Enclosed are Staff's re-calculations of Northeast and Orwell's Gas Cost Recovery rates according to the Commission Entry on Rehearing for the case numbers referenced above. The re-calculations reflect the removal of all premiums associated with John D. Oil and Gas Marketing processing fees and adjusted the audit periods as prescribed in the Opinion and Order.

Respectfully submitted,



Jodi Bair  
Director, Utilities Department  
Public Utilities Commission of Ohio  
cc. Parties of Record

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**Northeast Ohio Natural Gas Corporation  
12-209-GA-GCR**

**Revised Actual Adjustment Calculation Per the Commission's Opinion and Order**

<b>Quarter</b>	<b><u>Per Staff</u></b>	<b><u>Sep-09</u></b>	<b><u>Oct-09</u></b>	<b><u>Nov-09</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>End: Nov-09</b>	<b>Supply Cost \$</b>	\$301,714	\$564,740	\$717,812		
	<b>Jur. Sales MCF</b>	42,288	60,945	125,387		
	<b>Total Sales MCF</b>	42,288	60,945	125,387		
	<b>Book Cost \$/ MCF</b>	\$7.1348	\$9.2664	\$5.7248		
	<b>EGC\$/MCF</b>	\$6.8994	\$7.1507	\$7.5469		
	<b>Diff. \$/MCF</b>	\$0.2354	\$2.1157	(\$1.8221)		
	<b>Cost Diff. \$</b>	\$9,955	\$128,942	(\$228,468)	(\$89,572)	
	<b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$75,959	\$251,762	\$680,256		
	<b>Jur. Sales MCF</b>	42,754	61,731	127,552		
	<b>Total Sales MCF</b>	42,754	61,731	127,552		
	<b>Book Cost \$/ MCF</b>	\$1.7767	\$4.0784	\$5.3332		
	<b>EGC\$/MCF</b>	\$6.8994	\$7.1507	\$7.5469		
	<b>Diff. \$/MCF</b>	(\$5.1227)	(\$3.0723)	(\$2.2137)		
	<b>Cost Diff. \$</b>	(\$219,015)	(\$189,656)	(\$282,361)	(\$691,032)	\$601,460
	<b><u>Per Staff</u></b>	<b><u>Dec-09</u></b>	<b><u>Jan-10</u></b>	<b><u>Feb-10</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>Quarter End: Feb-10</b>	<b>Supply Cost \$</b>	\$1,322,285	\$1,757,758	\$1,625,396		
	<b>Jur. Sales MCF</b>	184,727	356,016	327,933		
	<b>Total Sales MCF</b>	184,727	356,016	327,933		
	<b>Book Cost \$/ MCF</b>	\$7.1580	\$4.9373	\$4.9565		
	<b>EGC\$/MCF</b>	\$7.0157	\$7.7574	\$7.3267		
	<b>Diff. \$/MCF</b>	\$0.1423	(\$2.8201)	(\$2.3702)		
	<b>Cost Diff. \$</b>	\$26,287	(\$1,004,002)	(\$777,266)	(\$1,754,981)	
	<b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$1,424,692	\$2,111,650	\$1,950,510		
	<b>Jur. Sales MCF</b>	187,122	362,221	333,197		
	<b>Total Sales MCF</b>	187,122	362,221	333,197		
	<b>Book Cost \$/ MCF</b>	\$7.6137	\$5.8297	\$5.8539		
	<b>EGC\$/MCF</b>	\$7.0157	\$7.7574	\$7.3267		
	<b>Diff. \$/MCF</b>	\$0.5980	(\$1.9277)	(\$1.4728)		
	<b>Cost Diff. \$</b>	\$111,899	(\$698,253)	(\$490,732)	(\$1,077,086)	(\$677,895)

**Northeast Ohio Natural Gas Corporation  
12-209-GA-GCR**

**Revised Actual Adjustment Calculation Per the Commission's Opinion and Order**

<b>Quarter</b>	<b><u>Per Staff</u></b>	<b><u>Mar-10</u></b>	<b><u>Apr-10</u></b>	<b><u>May-10</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>End: May-10</b>	<b>Supply Cost \$</b>	\$1,277,554	\$892,707	\$819,014		
	<b>Jur. Sales MCF</b>	278,732	159,703	88,761		
	<b>Total Sales MCF</b>	278,732	159,703	88,761		
	<b>Book Cost \$/ MCF</b>	\$4.5834	\$5.5898	\$9.2272		
	<b>EGC\$/MCF</b>	\$7.7974	\$6.9757	\$8.6155		
	<b>Diff. \$/MCF</b>	(\$3.2140)	(\$1.3859)	\$0.6117		
	<b>Cost Diff. \$</b>	(\$895,845)	(\$221,332)	\$54,295	(\$1,062,882)	
	<b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$1,475,597	\$450,722	\$776,985		
	<b>Jur. Sales MCF</b>	178,619	112,764	54,641		
	<b>Total Sales MCF</b>	178,619	112,764	54,641		
	<b>Book Cost \$/ MCF</b>	\$8.2611	\$3.9970	\$14.2198		
	<b>EGC\$/MCF</b>	\$7.7974	\$6.9757	\$8.6155		
	<b>Diff. \$/MCF</b>	\$0.4637	(\$2.9787)	\$5.6043		
	<b>Cost Diff. \$</b>	\$82,826	(\$335,891)	\$306,226	\$53,161	(\$1,116,043)
	<b><u>Per Staff</u></b>	<b><u>Jun-10</u></b>	<b><u>Jul-10</u></b>	<b><u>Aug-10</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>Quarter End: Aug-10</b>	<b>Supply Cost \$</b>	\$501,849	\$381,220	\$373,838		
	<b>Jur. Sales MCF</b>	53,971	46,271	45,642		
	<b>Total Sales MCF</b>	53,971	46,271	45,642		
	<b>Book Cost \$/ MCF</b>	\$9.2986	\$8.2389	\$8.1907		
	<b>EGC\$/MCF</b>	\$8.3681	\$8.5548	\$8.5616		
	<b>Diff. \$/MCF</b>	\$0.9305	(\$0.3159)	(\$0.3709)		
	<b>Cost Diff. \$</b>	\$50,220	(\$14,617)	(\$16,928)	\$18,674	
	<b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$823,820	\$477,134	\$392,344		
	<b>Jur. Sales MCF</b>	53,971	46,271	45,652		
	<b>Total Sales MCF</b>	53,971	46,271	45,652		
	<b>Book Cost \$/ MCF</b>	\$15.2642	\$10.3118	\$8.5943		
	<b>EGC\$/MCF</b>	\$8.3681	\$8.5548	\$8.5616		
	<b>Diff. \$/MCF</b>	\$6.8961	\$1.7570	\$0.0327		
	<b>Cost Diff. \$</b>	\$372,187	\$81,297	\$1,493	\$454,977	(\$436,303)

**Northeast Ohio Natural Gas Corporation  
12-209-GA-GCR**

**Revised Actual Adjustment Calculation Per the Commission's Opinion and Order**

<b>Quarter</b>	<b><u>Per Staff</u></b>	<b><u>Sep-10</u></b>	<b><u>Oct-10</u></b>	<b><u>Nov-10</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>End: Nov-10</b>	<b>Supply Cost \$</b>	\$282,284	\$592,036	\$936,547		
	<b>Jur. Sales MCF</b>	44,829	64,928	127,775		
	<b>Total Sales MCF</b>	44,829	64,928	127,775		
	<b>Book Cost \$/ MCF</b>	\$6.2969	\$9.1183	\$7.3297		
	<b>EGC\$/MCF</b>	\$8.4223	\$8.2358	\$8.2995		
	<b>Diff. \$/MCF</b>	(\$2.1254)	\$0.8825	(\$0.9698)		
	<b>Cost Diff. \$</b>	(\$95,279)	\$57,299	(\$123,916)	(\$161,896)	
	<b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$412,630	\$655,014	\$1,019,326		
	<b>Jur. Sales MCF</b>	44,829	64,928	127,775		
	<b>Total Sales MCF</b>	44,829	64,928	127,775		
	<b>Book Cost \$/ MCF</b>	\$9.2046	\$10.0883	\$7.9775		
	<b>EGC\$/MCF</b>	\$8.4223	\$8.2358	\$8.2995		
	<b>Diff. \$/MCF</b>	\$0.7823	\$1.8525	(\$0.3220)		
	<b>Cost Diff. \$</b>	\$35,070	\$120,280	(\$41,144)	\$114,206	(\$276,102)
	<b><u>Per Staff</u></b>	<b><u>Dec-10</u></b>	<b><u>Jan-11</u></b>	<b><u>Feb-11</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>Quarter</b>	<b>Supply Cost \$</b>	\$2,082,465	\$2,176,151	\$1,747,588		
<b>End:</b>	<b>Jur. Sales MCF</b>	222,054	371,870	371,102		
<b>Feb-11</b>	<b>Total Sales MCF</b>	222,054	371,870	371,102		
	<b>Book Cost \$/ MCF</b>	\$9.3782	\$5.8519	\$4.7092		
	<b>EGC\$/MCF</b>	\$7.0110	\$6.6994	\$6.8375		
	<b>Diff. \$/MCF</b>	\$2.3672	(\$0.8475)	(\$2.1283)		
	<b>Cost Diff. \$</b>	\$525,646	(\$315,160)	(\$789,816)	(\$579,330)	
	<b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$2,204,311	\$2,252,711	\$1,714,798		
	<b>Jur. Sales MCF</b>	222,054	371,870	371,102		
	<b>Total Sales MCF</b>	222,054	371,870	371,102		
	<b>Book Cost \$/ MCF</b>	\$9.9269	\$6.0578	\$4.6208		
	<b>EGC\$/MCF</b>	\$7.0110	\$6.6994	\$6.8375		
	<b>Diff. \$/MCF</b>	\$2.9159	(\$0.6416)	(\$2.2167)		
	<b>Cost Diff. \$</b>	\$647,488	(\$238,592)	(\$822,621)	(\$413,725)	(\$165,605)

**Northeast Ohio Natural Gas Corporation  
12-209-GA-GCR**

**Revised Actual Adjustment Calculation Per the Commission's Opinion and Order**

<b>Quarter</b>	<b><u>Per Staff</u></b>	<b><u>Mar-11</u></b>	<b><u>Apr-11</u></b>	<b><u>May-11</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>End: May-11</b>	<b>Supply Cost \$</b>	\$1,268,218	\$779,498	\$539,937		
	<b>Jur. Sales MCF</b>	263,991	219,214	114,707		
	<b>Total Sales MCF</b>	263,991	219,214	114,707		
	<b>Book Cost \$/ MCF</b>	\$4.8040	\$3.5559	\$4.7071		
	<b>EGC\$/MCF</b>	\$7.4469	\$7.2466	\$6.8410		
	<b>Diff. \$/MCF</b>	(\$2.6429)	(\$3.6907)	(\$2.1339)		
	<b>Cost Diff. \$</b>	(\$697,702)	(\$809,053)	(\$244,773)	(\$1,751,528)	
	<b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$1,249,782	\$814,662	\$564,317		
	<b>Jur. Sales MCF</b>	263,991	219,214	114,707		
	<b>Total Sales MCF</b>	263,991	219,214	114,707		
	<b>Book Cost \$/ MCF</b>	\$4.7342	\$3.7163	\$4.9196		
	<b>EGC\$/MCF</b>	\$7.4469	\$7.2466	\$6.8410		
	<b>Diff. \$/MCF</b>	(\$2.7127)	(\$3.5303)	(\$1.9214)		
	<b>Cost Diff. \$</b>	(\$716,128)	(\$773,891)	(\$220,398)	(\$1,710,417)	(\$41,111)
	<b><u>Per Staff</u></b>	<b><u>Jun-11</u></b>	<b><u>Jul-11</u></b>	<b><u>Aug-11</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>End: Aug-11</b>	<b>Supply Cost \$</b>	\$385,111	\$374,778	\$277,039		
	<b>Jur. Sales MCF</b>	61,505	50,115	40,526		
	<b>Total Sales MCF</b>	61,505	50,115	40,526		
	<b>Book Cost \$/ MCF</b>	\$6.2615	\$7.4784	\$6.8361		
	<b>EGC\$/MCF</b>	\$6.9005	\$6.0002	\$6.2443		
	<b>Diff. \$/MCF</b>	(\$0.6390)	\$1.4782	\$0.5918		
	<b>Cost Diff. \$</b>	(\$39,302)	\$74,080	\$23,983	\$58,762	
	<b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$412,777	\$411,909	\$440,585		
	<b>Jur. Sales MCF</b>	61,505	50,115	40,526		
	<b>Total Sales MCF</b>	61,505	50,115	40,526		
	<b>Book Cost \$/ MCF</b>	\$6.7112	\$8.2193	\$10.8716		
	<b>EGC\$/MCF</b>	\$6.9005	\$6.0002	\$6.2443		
	<b>Diff. \$/MCF</b>	(\$0.1893)	\$2.2191	\$4.6273		
	<b>Cost Diff. \$</b>	(\$11,643)	\$111,210	\$187,526	\$287,093	(\$228,331)

**Northeast Ohio Natural Gas Corporation  
12-209-GA-GCR**

**Revised Actual Adjustment Calculation Per the Commission's Opinion and Order**

<b>Quarter</b>	<b><u>Per Staff</u></b>	<b><u>Sep-11</u></b>	<b><u>Oct-11</u></b>	<b><u>Nov-11</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>End:</b>	<b>Supply Cost \$</b>	\$326,190	\$513,080	\$663,524		
<b>Nov-11</b>	<b>Jur. Sales MCF</b>	49,037	66,039	128,770		
	<b>Total Sales MCF</b>	49,037	66,039	128,770		
	<b>Book Cost \$/ MCF</b>	\$6.6519	\$7.7693	\$5.1528		
	<b>EGC\$/MCF</b>	\$6.1064	\$5.6913	\$5.0957		
	<b>Diff. \$/MCF</b>	\$0.5455	\$2.0780	\$0.0571		
	<b>Cost Diff. \$</b>	\$26,750	\$137,229	\$7,353	\$171,331	

**Per Company**

<b>Supply Cost \$</b>	\$460,594	\$657,620	\$975,301		
<b>Jur. Sales MCF</b>	49,037	66,039	128,770		
<b>Total Sales MCF</b>	49,037	66,039	128,770		
<b>Book Cost \$/ MCF</b>	\$9.3928	\$9.9580	\$7.5740		
<b>EGC\$/MCF</b>	\$6.1064	\$5.6913	\$5.0957		
<b>Diff. \$/MCF</b>	\$3.2864	\$4.2667	\$2.4783		
<b>Cost Diff. \$</b>	\$161,155	\$281,769	\$319,130	\$762,054	(\$590,723)

<b>Quarter</b>	<b><u>Per Staff</u></b>	<b><u>Dec-11</u></b>	<b><u>Jan-12</u></b>	<b><u>Feb-12</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>End:</b>	<b>Supply Cost \$</b>	\$1,002,091	\$1,323,672	\$1,241,019		
<b>Feb-12</b>	<b>Jur. Sales MCF</b>	199,127	277,970	297,932		
	<b>Total Sales MCF</b>	199,127	277,970	297,932		
	<b>Book Cost \$/ MCF</b>	\$5.0324	\$4.7619	\$4.1654		
	<b>EGC\$/MCF</b>	\$5.4638	\$4.6352	\$4.3255		
	<b>Diff. \$/MCF</b>	(\$0.4314)	\$0.1267	(\$0.1601)		
	<b>Cost Diff. \$</b>	(\$85,903)	\$35,219	(\$47,699)	(\$98,384)	

**Per Company**

<b>Supply Cost \$</b>	\$1,091,142	\$1,345,512	\$841,974		
<b>Jur. Sales MCF</b>	199,127	277,970	297,932		
<b>Total Sales MCF</b>	199,127	277,970	297,932		
<b>Book Cost \$/ MCF</b>	\$5.4796	\$4.8405	\$2.8261		
<b>EGC\$/MCF</b>	\$5.4638	\$4.6352	\$4.3255		
<b>Diff. \$/MCF</b>	\$0.0158	\$0.2053	(\$1.4994)		
<b>Cost Diff. \$</b>	\$3,146	\$57,067	(\$446,719)	(\$386,506)	\$288,122

**Total AA excluding JDOG Premiums & Processing Fees (\$2,967,168)**

**Northeast Ohio Natural Gas Corporation  
12-209-GA-GCR**

**Revised Balance Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>Year</b>	<b>Adjustment \$</b>	\$1,222,992	\$0	\$0		
<b>End:</b>	<b>Rate \$/MCF</b>	\$0.7395	\$0.0000	\$0.0000		
<b>Nov-09</b>	<b>Sales MCF</b>	2,010,045	2,010,045	2,010,045		
	<b>Recovery \$</b>	(\$199,923)	\$0	\$0		
	<b>Balance \$</b>	\$1,422,915	\$0	\$0	\$1,422,915	
	<b><u>Per Company</u></b>					
	<b>Adjustment \$</b>	\$1,222,992	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.7395	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	2,030,378	0	0		
	<b>Recovery \$</b>	\$1,501,465	\$0	\$0		
	<b>Balance \$</b>	(\$278,473)	\$0	\$0	(\$278,473)	\$1,701,388
	<b><u>Per Staff</u></b>	<b><u>AA</u></b>	<b><u>RA</u></b>	<b><u>BA</u></b>	<b><u>Total BA</u></b>	<b><u>Difference</u></b>
<b>Year</b>	<b>Adjustment \$</b>	\$594,265	\$0	\$0		
<b>End:</b>	<b>Rate \$/MCF</b>	\$0.3409	\$0.0000	\$0.0000		
<b>Feb-10</b>	<b>Sales MCF</b>	1,928,625	1,928,625	1,928,625		
	<b>Recovery \$</b>	\$151,853	\$0	\$0		
	<b>Balance \$</b>	\$442,412	\$0	\$0	\$442,412	
	<b><u>Per Company</u></b>					
	<b>Adjustment \$</b>	\$277,302	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.1677	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	1,954,161	0	0		
	<b>Recovery \$</b>	\$327,713	\$0	\$0		
	<b>Balance \$</b>	(\$50,411)	\$0	\$0	(\$50,411)	\$492,823

**Northeast Ohio Natural Gas Corporation  
12-209-GA-GCR**

**Revised Balance Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>Year</b>	<b>Adjustment \$</b>	(\$2,891,409)	\$0	\$0		
<b>End:</b>	<b>Rate \$/MCF</b>	(\$1.3855)	\$0.0000	\$0.0000		
<b>May-10</b>	<b>Sales MCF</b>	1,908,889	1,908,889	1,908,889		
	<b>Recovery \$</b>	(\$2,644,765)	\$0	\$0		
	<b>Balance \$</b>	(\$246,644)	\$0	\$0	(\$246,644)	
	<u>Per Company</u>					
	<b>Adjustment \$</b>	(\$2,891,409)	\$0	\$0		
	<b>Rate \$/MCF</b>	(\$1.3855)	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	1,908,889	0	0		
	<b>Recovery \$</b>	(\$2,644,765)	\$0	\$0		
	<b>Balance \$</b>	(\$246,644)	\$0	\$0	(\$246,644)	\$0
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>Year</b>	<b>Adjustment \$</b>	(\$939,890)	\$0	\$0		
<b>End:</b>	<b>Rate \$/MCF</b>	(\$0.4786)	\$0.0000	\$0.0000		
<b>Aug-10</b>	<b>Sales MCF</b>	1,770,375	1,770,375	1,770,375		
	<b>Recovery \$</b>	(\$847,301)	\$0	\$0		
	<b>Balance \$</b>	(\$92,589)	\$0	\$0	(\$92,589)	
	<u>Per Company</u>					
	<b>Adjustment \$</b>	(\$939,890)	\$0	\$0		
	<b>Rate \$/MCF</b>	(\$0.4786)	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	1,770,385	0	0		
	<b>Recovery \$</b>	(\$847,306)	\$0	\$0		
	<b>Balance \$</b>	(\$92,584)	\$0	\$0	(\$92,584)	(\$5)



**Northeast Ohio Natural Gas Corporation**

**12-209-GA-GCR**

**Revised Balance Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>Year</b>	<b>Adjustment \$</b>	(\$650,367)	\$0	\$0		
<b>End:</b>	<b>Rate \$/MCF</b>	(\$0.3155)	\$0.0000	\$0.0000		
<b>Nov-10</b>	<b>Sales MCF</b>	1,779,286	1,779,286	1,779,286		
	<b>Recovery \$</b>	(\$561,365)	\$0	\$0		
	<b>Balance \$</b>	(\$89,002)	\$0	\$0	(\$89,002)	
	 <u>Per Company</u>					
	<b>Adjustment \$</b>	(\$650,367)	\$0	\$0		
	<b>Rate \$/MCF</b>	(\$0.3155)	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	1,779,297	0	0		
	<b>Recovery \$</b>	(\$561,368)	\$0	\$0		
	<b>Balance \$</b>	(\$88,999)	\$0	\$0	(\$88,999)	(\$3)
	 <u>Per Staff</u>					
<b>Year</b>	<b>Adjustment \$</b>	(\$969,505)	\$0	\$0		
<b>End:</b>	<b>Rate \$/MCF</b>	(\$0.4775)	\$0.0000	\$0.0000		
<b>Feb-11</b>	<b>Sales MCF</b>	1,875,636	1,875,636	1,875,636		
	<b>Recovery \$</b>	(\$895,616)	\$0	\$0		
	<b>Balance \$</b>	(\$73,889)	\$0	\$0	(\$73,889)	
	 <u>Per Company</u>					
	<b>Adjustment \$</b>	(\$969,505)	\$0	\$0		
	<b>Rate \$/MCF</b>	(\$0.4775)	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	1,860,904	1,860,904	0		
	<b>Recovery \$</b>	(\$888,582)	\$0	\$0		
	<b>Balance \$</b>	(\$80,923)	\$0	\$0	(\$80,923)	\$7,034

**Northeast Ohio Natural Gas Corporation**

**12-209-GA-GCR**

**Revised Balance Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>Year</b>	<b>Adjustment \$</b>	(\$1,127,497)	\$0	\$0		
<b>End:</b>	<b>Rate \$/MCF</b>	(\$0.5770)	\$0.0000	\$0.0000		
<b>May-11</b>	<b>Sales MCF</b>	1,946,353	1,946,353	1,946,353		
	<b>Recovery \$</b>	(\$1,123,046)	\$0	\$0		
	<b>Balance \$</b>	(\$4,451)	\$0	\$0	(\$4,451)	
	 <u>Per Company</u>					
	<b>Adjustment \$</b>	(\$1,127,497)	\$0	\$0		
	<b>Rate \$/MCF</b>	(\$0.5770)	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	1,946,362	1,946,362	0		
	<b>Recovery \$</b>	(\$1,123,051)	\$0	\$0		
	<b>Balance \$</b>	(\$4,446)	\$0	\$0	(\$4,446)	(\$5)
	 <u>Per Staff</u>					
<b>Year</b>	<b>Adjustment \$</b>	(\$193,483)	\$0	\$0		
<b>End:</b>	<b>Rate \$/MCF</b>	(\$0.1014)	\$0.0000	\$0.0000		
<b>Aug-11</b>	<b>Sales MCF</b>	1,952,616	1,952,616	1,952,616		
	<b>Recovery \$</b>	(\$197,995)	\$0	\$0		
	<b>Balance \$</b>	\$4,512	\$0	\$0	\$4,512	
	 <u>Per Company</u>					
	<b>Adjustment \$</b>	(\$193,483)	\$0	\$0		
	<b>Rate \$/MCF</b>	(\$0.1014)	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	1,952,616	1,952,616	0		
	<b>Recovery \$</b>	(\$197,995)	\$0	\$0		
	<b>Balance \$</b>	\$4,512	\$0	\$0	\$4,512	\$0

**Northeast Ohio Natural Gas Corporation  
12-209-GA-GCR**

**Revised Balance Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>Year</b>	<b>Adjustment \$</b>	\$362,393	\$0	\$0		
<b>End:</b>	<b>Rate \$/MCF</b>	\$0.2047	\$0.0000	\$0.0000		
<b>Nov-11</b>	<b>Sales MCF</b>	1,958,930	1,958,930	1,958,930		
	<b>Recovery \$</b>	\$400,993	\$0	\$0		
	<b>Balance \$</b>	(\$38,600)	\$0	\$0	(\$38,600)	
	<u>Per Company</u>					
	<b>Adjustment \$</b>	\$362,393	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.2047	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	1,958,929	1,958,929	0		
	<b>Recovery \$</b>	\$400,993	\$0	\$0		
	<b>Balance \$</b>	(\$38,600)	\$0	\$0	(\$38,600)	\$0
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>Year</b>	<b>Adjustment \$</b>	\$25,207	\$0	\$0		
<b>End:</b>	<b>Rate \$/MCF</b>	\$0.0142	\$0.0000	\$0.0000		
<b>Feb-12</b>	<b>Sales MCF</b>	1,768,933	1,768,933	1,768,933		
	<b>Recovery \$</b>	\$25,119	\$0	\$0		
	<b>Balance \$</b>	\$88	\$0	\$0	\$88	
	<u>Per Company</u>					
	<b>Adjustment \$</b>	\$25,207	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.0142	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	1,768,933	1,768,933	0		
	<b>Recovery \$</b>	\$25,119	\$0	\$0		
	<b>Balance \$</b>	\$88	\$0	\$0	\$88	\$0

**Total Balance Adjustment \$2,201,232**

**Orwell Natural Gas Company  
12-212-GA-GCR**

**Revised Actual Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>Jul-10</u>	<u>Aug-10</u>	<u>Sep-10</u>	<u>AA</u>	<u>Difference</u>
<b>Quarter</b>	<b>Supply Cost \$</b>	\$77,986	\$82,004	\$70,595		
<b>End:</b>	<b>Jur. Sales MCF</b>	18,211	13,130	14,963		
<b>Sep-10</b>	<b>Total Sales MCF</b>	18,211	13,130	14,963		
	<b>Book Cost \$/ MCF</b>	\$4.2824	\$6.2455	\$4.7179		
	<b>EGC\$/MCF</b>	\$6.0408	\$5.6696	\$5.6466		
	<b>Diff. \$/MCF</b>	(\$1.7584)	\$0.5759	(\$0.9287)		
	<b>Cost Diff. \$</b>	(\$32,022)	\$7,562	(\$13,896)	(\$38,357)	
	 <b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$123,065	\$134,409	\$82,200		
	<b>Jur. Sales MCF</b>	18,211	13,130	14,963		
	<b>Total Sales MCF</b>	18,211	13,130	14,963		
	<b>Book Cost \$/ MCF</b>	\$6.7577	\$10.2367	\$5.4936		
	<b>EGC\$/MCF</b>	\$6.0407	\$5.6696	\$5.6466		
	<b>Diff. \$/MCF</b>	\$0.7170	\$4.5671	(\$0.1530)		
	<b>Cost Diff. \$</b>	\$13,057	\$59,967	(\$2,289)	\$70,735	(\$109,092)
	 <b><u>Per Staff</u></b>					
<b>Quarter</b>	<b>Supply Cost \$</b>	\$260,518	\$342,161	\$960,955		
<b>End:</b>	<b>Jur. Sales MCF</b>	26,985	59,532	116,918		
<b>Dec-10</b>	<b>Total Sales MCF</b>	26,985	59,532	116,918		
	<b>Book Cost \$/ MCF</b>	\$9.6542	\$5.7475	\$8.2190		
	<b>EGC\$/MCF</b>	\$5.7958	\$5.7712	\$5.7196		
	<b>Diff. \$/MCF</b>	\$3.8584	(\$0.0237)	\$2.4994		
	<b>Cost Diff. \$</b>	\$104,119	(\$1,411)	\$292,225	\$394,933	
	 <b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$307,453	\$333,679	\$945,602		
	<b>Jur. Sales MCF</b>	26,985	59,532	116,918		
	<b>Total Sales MCF</b>	26,985	59,532	116,918		
	<b>Book Cost \$/ MCF</b>	\$11.3937	\$5.6050	\$8.0878		
	<b>EGC\$/MCF</b>	\$5.7958	\$5.7712	\$5.7196		
	<b>Diff. \$/MCF</b>	\$5.5979	(\$0.1662)	\$2.3682		
	<b>Cost Diff. \$</b>	\$151,056	(\$9,894)	\$276,880	\$418,042	(\$23,109)

**Orwell Natural Gas Company**

**12-212-GA-GCR**

**Revised Actual Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>Jan-11</u>	<u>Feb-11</u>	<u>Mar-11</u>	<u>AA</u>	<u>Difference</u>
<b>Quarter</b>	<b>Supply Cost \$</b>	\$847,019	\$847,404	\$754,977		
<b>End:</b>	<b>Jur. Sales MCF</b>	165,484	163,613	112,449		
<b>Mar-11</b>	<b>Total Sales MCF</b>	165,484	163,613	112,449		
	<b>Book Cost \$/ MCF</b>	\$5.1184	\$5.1793	\$6.7140		
	<b>EGC\$/MCF</b>	\$5.7439	\$5.6880	\$5.6995		
	<b>Diff. \$/MCF</b>	(\$0.6255)	(\$0.5087)	\$1.0145		
	<b>Cost Diff. \$</b>	(\$103,510)	(\$83,230)	\$114,080	(\$72,661)	
	 <b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$965,449	\$791,238	\$783,336		
	<b>Jur. Sales MCF</b>	165,484	163,613	112,449		
	<b>Total Sales MCF</b>	165,484	163,613	112,449		
	<b>Book Cost \$/ MCF</b>	\$5.8300	\$4.8400	\$6.9700		
	<b>EGC\$/MCF</b>	\$5.7400	\$5.6900	\$5.7000		
	<b>Diff. \$/MCF</b>	\$0.0903	(\$0.8519)	\$1.2667		
	<b>Cost Diff. \$</b>	\$14,943	(\$139,382)	\$142,439	\$18,000	(\$90,661)
	 <b><u>Per Staff</u></b>					
<b>Quarter</b>	<b>Supply Cost \$</b>	<b><u>Apr-11</u></b>	<b><u>May-11</u></b>	<b><u>Jun-11</u></b>	<b><u>AA</u></b>	<b><u>Difference</u></b>
<b>End:</b>	<b>Jur. Sales MCF</b>	93,022	46,752	19,845		
<b>Jun-11</b>	<b>Total Sales MCF</b>	93,022	46,752	19,845		
	<b>Book Cost \$/ MCF</b>	\$4.7683	\$4.4433	\$4.7298		
	<b>EGC\$/MCF</b>	\$5.6007	\$5.5288	\$6.2285		
	<b>Diff. \$/MCF</b>	(\$0.8324)	(\$1.0855)	(\$1.4987)		
	<b>Cost Diff. \$</b>	(\$77,432)	(\$50,749)	(\$29,742)	(\$157,923)	
	 <b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$416,923	\$239,436	\$112,973		
	<b>Jur. Sales MCF</b>	93,022	46,752	19,845		
	<b>Total Sales MCF</b>	93,022	46,752	19,845		
	<b>Book Cost \$/ MCF</b>	\$4.4800	\$5.1200	\$5.6900		
	<b>EGC\$/MCF</b>	\$5.6000	\$5.5300	\$6.2300		
	<b>Diff. \$/MCF</b>	(\$1.1187)	(\$0.4074)	(\$0.5358)		
	<b>Cost Diff. \$</b>	(\$104,064)	(\$19,047)	(\$10,633)	(\$133,744)	(\$24,179)

**Orwell Natural Gas Company**

**12-212-GA-GCR**

**Revised Actual Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>Jul-11</u>	<u>Aug-11</u>	<u>Sep-11</u>	<u>AA</u>	<u>Difference</u>
<b>Quarter</b>	<b>Supply Cost \$</b>	\$43,938	\$90,291	\$115,609		
<b>End:</b>	<b>Jur. Sales MCF</b>	12,086	19,256	16,983		
<b>Sep-11</b>	<b>Total Sales MCF</b>	12,086	19,256	16,983		
	<b>Book Cost \$/ MCF</b>	\$3.6354	\$4.6890	\$6.8073		
	<b>EGC\$/MCF</b>	\$5.6416	\$6.2589	\$5.6379		
	<b>Diff. \$/MCF</b>	(\$2.0062)	(\$1.5699)	\$1.1694		
	<b>Cost Diff. \$</b>	(\$24,247)	(\$30,230)	\$19,860	(\$34,617)	
	 <b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$105,279	\$102,251	\$72,570		
	<b>Jur. Sales MCF</b>	12,086	19,256	16,983		
	<b>Total Sales MCF</b>	12,086	19,256	16,983		
	<b>Book Cost \$/ MCF</b>	\$8.7100	\$5.3100	\$4.2700		
	<b>EGC\$/MCF</b>	\$5.6400	\$6.2600	\$5.6500		
	<b>Diff. \$/MCF</b>	\$3.0690	(\$9,487.0000)	(\$1.3723)		
	<b>Cost Diff. \$</b>	\$37,093	(\$18,268)	(\$23,306)	(\$4,481)	(\$30,136)
	 <b><u>Per Staff</u></b>					
<b>Quarter</b>	<b>Supply Cost \$</b>	\$294,641	\$328,847	\$505,437		
<b>End:</b>	<b>Jur. Sales MCF</b>	23,812	62,445	94,648		
<b>Dec-11</b>	<b>Total Sales MCF</b>	23,812	62,445	94,648		
	<b>Book Cost \$/ MCF</b>	\$12.3739	\$5.2662	\$5.3402		
	<b>EGC\$/MCF</b>	\$5.2847	\$5.0744	\$5.1445		
	<b>Diff. \$/MCF</b>	\$7.0892	\$0.1918	\$0.1957		
	<b>Cost Diff. \$</b>	\$168,805	\$11,977	\$18,523	\$199,305	
	 <b><u>Per Company</u></b>					
	<b>Supply Cost \$</b>	\$211,451	\$369,969	\$665,109		
	<b>Jur. Sales MCF</b>	24,085	63,057	95,814		
	<b>Total Sales MCF</b>	24,085	63,057	95,814		
	<b>Book Cost \$/ MCF</b>	\$8.7800	\$5.8700	\$6.9400		
	<b>EGC\$/MCF</b>	\$5.2800	\$5.0700	\$5.1400		
	<b>Diff. \$/MCF</b>	\$3.4946	\$0.7928	\$1.7972		
	<b>Cost Diff. \$</b>	\$84,168	\$49,991	\$172,197	\$306,356	(\$107,051)

**Orwell Natural Gas Company  
12-212-GA-GCR**

**Revised Actual Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>Jan-12</u>	<u>Feb-12</u>	<u>Mar-12</u>	<u>AA</u>	<u>Difference</u>
<b>Quarter</b>	<b>Supply Cost \$</b>	\$689,238	\$512,657	\$293,231		
<b>End:</b>	<b>Jur. Sales MCF</b>	126,611	134,899	98,390		
<b>Mar-12</b>	<b>Total Sales MCF</b>	126,611	134,899	98,390		
	<b>Book Cost \$/ MCF</b>	\$5.4437	\$3.8003	\$2.9803		
	<b>EGC\$/MCF</b>	\$4.3050	\$4.1483	\$4.2907		
	<b>Diff. \$/MCF</b>	\$1.1387	(\$0.3480)	(\$1.3104)		
	<b>Cost Diff. \$</b>	\$144,172	(\$46,945)	(\$128,930)	(\$31,703)	
	 <u>Per Company</u>					
	<b>Supply Cost \$</b>	\$653,580	\$511,759	\$326,880		
	<b>Jur. Sales MCF</b>	126,611	134,899	98,390		
	<b>Total Sales MCF</b>	126,611	134,899	98,390		
	<b>Book Cost \$/ MCF</b>	\$5.1600	\$3.7900	\$3.3200		
	<b>EGC\$/MCF</b>	\$4.3100	\$4.1500	\$4.2900		
	<b>Diff. \$/MCF</b>	\$0.8571	(\$0.3546)	(\$0.9684)		
	<b>Cost Diff. \$</b>	\$108,519	(\$47,835)	(\$95,281)	(\$34,597)	\$2,894
	 <u>Per Staff</u>					
<b>Quarter</b>	<b>Supply Cost \$</b>	\$311,662	\$108,173	\$79,101		
<b>End:</b>	<b>Jur. Sales MCF</b>	56,743	41,893	20,734		
<b>Jun-12</b>	<b>Total Sales MCF</b>	56,743	41,893	20,734		
	<b>Book Cost \$/ MCF</b>	\$5.4925	\$2.5821	\$3.8150		
	<b>EGC\$/MCF</b>	\$4.4142	\$4.6356	\$5.0163		
	<b>Diff. \$/MCF</b>	\$1.0783	(\$2.0535)	(\$1.2013)		
	<b>Cost Diff. \$</b>	\$61,186	(\$86,027)	(\$24,908)	(\$49,749)	
	 <u>Per Company</u>					
	<b>Supply Cost \$</b>	\$183,009	\$103,859	\$75,725		
	<b>Jur. Sales MCF</b>	56,743	41,893	20,734		
	<b>Total Sales MCF</b>	56,743	41,893	20,734		
	<b>Book Cost \$/ MCF</b>	\$3.2300	\$2.4800	\$3.6500		
	<b>EGC\$/MCF</b>	\$4.4100	\$4.6400	\$5.0200		
	<b>Diff. \$/MCF</b>	(\$1.1889)	(\$2.1564)	(\$1.3640)		
	<b>Cost Diff. \$</b>	(\$67,461)	(\$90,338)	(\$28,281)	(\$186,080)	\$136,331
<b>Total Actual Adjustment excluding Agency Fees</b>						<b>(\$245,003)</b>

**Orwell Natural Gas Company  
12-212-GA-GCR**

**Revised Balance Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>12 months ending Sep-10</b>	<b>Adjustment \$</b>	\$141,865	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.1957	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	726,407	726,407	726,407		
	<b>Recovery \$</b>	\$142,158	\$0	\$0		
	<b>Balance \$</b>	(\$293)	\$0	\$0	(\$293)	
	<u>Per Company</u>					
	<b>Adjustment \$</b>	\$141,865	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.1957	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	725,766	0	0		
	<b>Recovery \$</b>	\$142,032	\$0	\$0		
	<b>Balance \$</b>	(\$167)	\$0	\$0	(\$167)	(\$126)
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>12 months ending Dec-10</b>	<b>Adjustment \$</b>	\$93,876	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.1279	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	747,899	747,899	747,899		
	<b>Recovery \$</b>	\$95,656	\$0	\$0		
	<b>Balance \$</b>	(\$1,780)	\$0	\$0	(\$1,780)	
	<u>Per Company</u>					
	<b>Adjustment \$</b>	\$93,876	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.1279	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	747,352	0	0		
	<b>Recovery \$</b>	\$95,586	\$0	\$0		
	<b>Balance \$</b>	(\$1,710)	\$0	\$0	(\$1,710)	(\$70)



**Orwell Natural Gas Company  
12-212-GA-GCR**

**Revised Balance Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>12 months ending Mar-11</b>	<b>Adjustment \$</b>	\$383,346	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.5180	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	812,847	812,847	812,847		
	<b>Recovery \$</b>	\$503,737	\$0	\$0		
	<b>Balance \$</b>	(\$120,391)	\$0	\$0	(\$120,391)	
	<u>Per Company</u>					
	<b>Adjustment \$</b>	\$383,346	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.5180	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	843,228	0	0		
	<b>Recovery \$</b>	\$436,792	\$0	\$0		
	<b>Balance \$</b>	(\$53,446)	\$0	\$0	(\$53,446)	(\$66,945)
<b>12 months ending Jun-11</b>	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
	<b>Adjustment \$</b>	\$304,665	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.4125	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	850,904	850,904	850,904		
	<b>Recovery \$</b>	\$370,932	\$0	\$0		
	<b>Balance \$</b>	(\$66,267)	\$0	\$0	(\$66,267)	
	<u>Per Company</u>					
	<b>Adjustment \$</b>	\$304,665	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.4125	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	850,904	0	0		
	<b>Recovery \$</b>	\$350,998	\$0	\$0		
	<b>Balance \$</b>	(\$46,333)	\$0	\$0	(\$46,333)	(\$19,934)

**Orwell Natural Gas Company**

**12-212-GA-GCR**

**Revised Balance Adjustment Calculation Per the Commission's Opinion and Order**

	<b><u>Per Staff</u></b>	<b><u>AA</u></b>	<b><u>RA</u></b>	<b><u>BA</u></b>	<b><u>Total BA</u></b>	<b><u>Difference</u></b>
<b>12 months ending Sep-11</b>	<b>Adjustment \$</b>	(\$330,706)	\$0	\$0		
	<b>Rate \$/MCF</b>	(\$0.4548)	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	852,925	852,925	852,925		
	<b>Recovery \$</b>	(\$470,185)	\$0	\$0		
	<b>Balance \$</b>	\$139,479	\$0	\$0	\$139,479	
	<b><u>Per Company</u></b>					
	<b>Adjustment \$</b>	(\$180,077)	\$0	\$0		
	<b>Rate \$/MCF</b>	(\$0.2160)	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	852,925	0	0		
	<b>Recovery \$</b>	(\$180,479)	\$0	\$0		
	<b>Balance \$</b>	\$402	\$0	\$0	\$402	\$139,077
	<b><u>Per Staff</u></b>	<b><u>AA</u></b>	<b><u>RA</u></b>	<b><u>BA</u></b>	<b><u>Total BA</u></b>	<b><u>Difference</u></b>
<b>12 months ending Dec-11</b>	<b>Adjustment \$</b>	\$70,568	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.0972	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	830,394	830,394	830,394		
	<b>Recovery \$</b>	\$184,265	\$0	\$0		
	<b>Balance \$</b>	(\$113,697)	\$0	\$0	(\$113,697)	
	<b><u>Per Company</u></b>					
	<b>Adjustment \$</b>	\$382,289	\$0	\$0		
	<b>Rate \$/MCF</b>	\$0.5267	\$0.0000	\$0.0000		
	<b>Sales MCF</b>	830,395	0	0		
	<b>Recovery \$</b>	\$437,369	\$0	\$0		
	<b>Balance \$</b>	(\$55,080)	\$0	\$0	(\$55,080)	(\$58,617)

**Orwell Natural Gas Company**

**12-212-GA-GCR**

**Revised Balance Adjustment Calculation Per the Commission's Opinion and Order**

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>12 months ending Mar-12</b>	Adjustment \$	\$416,332	\$0	\$0		
	Rate \$/MCF	\$0.5571	\$0.0000	\$0.0000		
	Sales MCF	748,748	748,748	748,748		
	Recovery \$	\$417,128	\$0	\$0		
	Balance \$	(\$796)	\$0	\$0	(\$796)	
	<u>Per Company</u>					
	Adjustment \$	\$416,332	\$0	\$0		
	Rate \$/MCF	\$0.5571	\$0.0000	\$0.0000		
	Sales MCF	748,749	748,749	748,749		
	Recovery \$	\$417,128	\$0	\$0		
	Balance \$	(\$796)	\$0	\$0	(\$796)	\$0
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
<b>12 months ending Jun-12</b>	Adjustment \$	(\$35,446)	\$0	\$0		
	Rate \$/MCF	(\$0.0420)	\$0.0000	\$0.0000		
	Sales MCF	708,499	708,499	708,499		
	Recovery \$	(\$25,780)	\$0	\$0		
	Balance \$	(\$9,666)	\$0	\$0	(\$9,666)	
	<u>Per Company</u>					
	Adjustment \$	\$0	\$0	\$0		
	Rate \$/MCF	\$0.0000	\$0.0000	\$0.0000		
	Sales MCF	0	0	0		
	Recovery \$	\$0	\$0	\$0		
	Balance \$	\$0	\$0	\$0	\$0	(\$9,666)
					<b>Total Balance Adjustment</b>	<b>(\$16,280)</b>